



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200  
P. O. BOX 2037  
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561  
REFERENCE SECTION: (608) 266-0341  
FAX: (608) 264-6948

STEPHEN R. MILLER  
CHIEF

December 5, 2007

## MEMORANDUM

**To:** Senator Breske

**From:** Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129

**Subject:** Technical Memorandum to **2007 SB 332** (LRB-3445/1) **by DOR**

---

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. I believe that DOR's first two points are addressed by SA1 to SB 332.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

## **M E M O R A N D U M**

November 20, 2007

**TO:** Marc Shovers  
Legislative Reference Bureau

**FROM:** Paul Ziegler  
Department of Revenue

**SUBJECT:** Technical Memorandum on SB 332 – TID #6 for City of Rhinelander

The bill, as it is written, allows for the creation of a tax incremental district for which actions were taken by the Rhinelander common council in July 2006. Those common council actions were taken regarding a territory amendment to the district, not the creation of the district. Similarly, the tax incremental base would not be calculated, but rather redetermined to include the amendment territory. In addition, the Department suggests clarifying that the Department may not certify value increment "pertaining to the amendment" before 2008, so that value increment in TIF district #6 that is not part of this territory amendment may be certified.

If you have any questions regarding this technical memorandum, please contact Paul Ziegler at (608) 266-5773.

cc: Sen. Breske